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Bulletin Tax

Tax Bulletin 3-08

Effective Date: July 1, 2008

Re: Sales Tax Rate Changes and 2008 Legislative Sales Tax Changes

Quarterly Rate Changes

- The tax rates in Davis and Weber counties will increase .05 percent, based on 2008 Senate Bill 245. The new combined rate in Davis County will be 6.45 percent except for Bountiful and Centerville, which will have a 6.55 percent rate. The new combined rate in Weber County will be 6.8 percent.
- Monticello (San Juan County) will no longer impose the resort communities tax. The new combined rate will be 5.9 percent.
- Brigham City, Perry and Willard (all in Box Elder County) will impose an additional Mass Transit tax of .25 percent. The new combined rate for these cities will be 6.45 percent.
- Lewiston (Cache County) will impose a Mass Transit tax of .25 percent. The new combined rate will be 6.5 percent.

During its 2008 General Session, the Utah Legislature passed several bills that impact Utah's sales and use tax laws. Highlights include:

House Bills

HB 165, Sales and Use Tax Exemptions Relating to Aircraft

Modifies the sales tax exemption for parts and equipment installed in an aircraft operated by a common carrier to an exemption for parts and equipment sold by an aircraft manufacturer (NAICS 336411 or 336412) for installation in, or repair or renovation of, an aircraft.

HB 248, Amendments to Sales and Use Tax Exemptions for Certain Property Incorporated Into Real Property

Re-enacts the sales and use tax exemption for tangible personal property incorporated into real property outside Utah (repealed effective July 1, 2004). Provides that a person who would otherwise have been able to claim this exemption for the period it was not in effect (July 1, 2004 through June 30, 2008) may claim the exemption by filing a refund request.

HB 304, Sales and Use Tax Revenues for Qualified Emergency Food Agencies

Repeals the sales tax refund for qualified emergency food donations and replaces that refund with an appropriation.

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Senate Bills

SB 99, Amendments to Sales and Use Tax Exemption for Prosthetic Devices

Modifies the criteria for the sales and use tax exemption for prosthetic devices to require that the prosthetic device is obtained with a prescription, or that the device is purchased by a hospital or medical facility.

SB 237, Commercial Airline and Airport Taxation Amendments

Authorizes a sales tax exemption for sales of construction materials purchased for a new airport owned or operated by a city in Weber, Davis, Utah or Washington County.

Find more information about sales and use tax online at tax.utah.gov/sales.

QUESTIONS...

 **E-mail:** taxmaster@utah.gov
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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.

For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.